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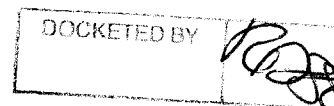
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Arizona Corporation Commission  
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Via Overnight Mail

November 17, 2011

Arizona Corporation Commission  
Attn: Docket Filing Window  
1200 West Washington Street  
Phoenix, AZ 85007

**Re: Docket No. E-01345A-11-0224**

Dear Sir or Madam:

Attached please find the original and 13 copies each of the DIRECT TESTIMONY AND EXHIBITS OF STEPHEN J. BARON on behalf of THE KROGER CO. for filing in the above-referenced matter.

All parties of record have been served. Please place this document of file.

Very Truly Yours,

Kurt J. Boehm, Esq.  
BOEHM, KURTZ & LOWRY


John William Moore, Jr., (Az. Bar No. 021942)

**COUNSEL FOR THE KROGER CO.**

KJB/kew  
Attachments

### CERTIFICATE OF SERVICE

I hereby certify that true copy of the foregoing was served by electronic mail (when available) and regular U.S. mail 17<sup>th</sup> day of November, 2011 on the parties listed below.



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John William Moore., Jr., (Az Bar NO. 021942)

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BEFORE THE ARIZONA CORPORATION COMMISSION

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GARY PIERCE, CHAIRMAN  
BOB STUMP  
SANDRA D. KENNEDY  
PAUL NEWMAN  
BRENDA BURNS

AZ CORP COMMISSION  
DOCKET CONTROL

IN THE MATTER OF THE APPLICATION OF )  
ARIZONA PUBLIC SERVICE COMPANY FOR )  
A HEARING TO DETERMINE THE FAIR VALUE )  
OF THE UTILITY PROPERTY OF THE COMPANY ) Docket No. E-01345A-11-0224  
FOR RATEMAKING PURPOSES, TO FIX A JUST )  
AND REASONABLE RATE OF RETURN )  
THEREON, TO APPROVE RATE SCHEDULES )  
DESIGNED TO DEVELOP SUCH RETURN )

DIRECT TESTIMONY

AND EXHIBITS

OF

STEPHEN J. BARON

ON

DECOUPLING ISSUES

ON BEHALF OF THE

KROGER CO.

J. KENNEDY AND ASSOCIATES, INC.  
ROSWELL, GEORGIA

November 2011

**BEFORE THE ARIZONA CORPORATION COMMISSION**

**IN THE MATTER OF THE APPLICATION OF )**  
**ARIZONA PUBLIC SERVICE COMPANY FOR )**  
**A HEARING TO DETERMINE THE FAIR VALUE )**  
**OF THE UTILITY PROPERTY OF THE COMPANY ) Docket No. E-01345A-11-0224**  
**FOR RATEMAKING PURPOSES, TO FIX A JUST )**  
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**DESIGNED TO DEVELOP SUCH RETURN )**

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**BEFORE THE  
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**DIRECT TESTIMONY OF STEPHEN J. BARON**

**I. INTRODUCTION**

**Q. Please state your name and business address.**

A. My name is Stephen J. Baron. My business address is J. Kennedy and Associates, Inc. ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia 30075.

**Q. What is your occupation and by who are you employed?**

A. I am the President and a Principal of Kennedy and Associates, a firm of utility rate, planning, and economic consultants in Atlanta, Georgia.

*J. Kennedy and Associates, Inc.*

1  
2 **Q. Please describe briefly the nature of the consulting services provided by**  
3 **Kennedy and Associates.**

4 A. Kennedy and Associates provides consulting services in the electric and gas utility  
5 industries. Our clients include state agencies and industrial electricity consumers.  
6 The firm provides expertise in system planning, load forecasting, financial analysis,  
7 cost-of-service, and rate design. Current clients include the Georgia and Louisiana  
8 Public Service Commissions, and industrial consumer groups throughout the United  
9 States.

10  
11 **Q. Please state your educational background.**

12 A. I graduated from the University of Florida in 1972 with a B.A. degree with high  
13 honors in Political Science and significant coursework in Mathematics and  
14 Computer Science. In 1974, I received a Master of Arts Degree in Economics, also  
15 from the University of Florida. My areas of specialization were econometrics,  
16 statistics, and public utility economics. My thesis concerned the development of an  
17 econometric model to forecast electricity sales in the State of Florida, for which I  
18 received a grant from the Public Utility Research Center of the University of Florida.  
19 In addition, I have advanced study and coursework in time series analysis and  
20 dynamic model building.

21  
22 **Q. Please describe your professional experience.**

1       A.     I have more than thirty years of experience in the electric utility industry in the areas  
2             of cost and rate analysis, forecasting, planning, and economic analysis.

3  
4             Following the completion of my graduate work in economics, I joined the staff of  
5             the Florida Public Service Commission in August of 1974 as a Rate Economist. My  
6             responsibilities included the analysis of rate cases for electric, telephone, and gas  
7             utilities, as well as the preparation of cross-examination material and the preparation  
8             of staff recommendations.

9  
10            In December 1975, I joined the Utility Rate Consulting Division of Ebasco Services,  
11            Inc. as an Associate Consultant. In the seven years I worked for Ebasco, I received  
12            successive promotions, ultimately to the position of Vice President of Energy  
13            Management Services of Ebasco Business Consulting Company. My  
14            responsibilities included the management of a staff of consultants engaged in  
15            providing services in the areas of econometric modeling, load and energy  
16            forecasting, production cost modeling, planning, cost-of-service analysis,  
17            cogeneration, and load management.

18  
19            I joined the public accounting firm of Coopers & Lybrand in 1982 as a Manager of  
20            the Atlanta Office of the Utility Regulatory and Advisory Services Group. In this  
21            capacity I was responsible for the operation and management of the Atlanta office.  
22            My duties included the technical and administrative supervision of the staff,



1 budgeting, recruiting, and marketing as well as project management on client  
2 engagements. At Coopers & Lybrand, I specialized in utility cost analysis,  
3 forecasting, load analysis, economic analysis, and planning.

4  
5 In January 1984, I joined the consulting firm of Kennedy and Associates as a Vice  
6 President and Principal. I became President of the firm in January 1991.

7  
8 During the course of my career, I have provided consulting services to more than  
9 thirty utility, industrial, and Public Service Commission clients, including three  
10 international utility clients.

11  
12 I have presented numerous papers and published an article entitled "How to Rate  
13 Load Management Programs" in the March 1979 edition of "Electrical World." My  
14 article on "Standby Electric Rates" was published in the November 8, 1984 issue of  
15 "Public Utilities Fortnightly." In February of 1984, I completed a detailed analysis  
16 entitled "Load Data Transfer Techniques" on behalf of the Electric Power Research  
17 Institute, which published the study.

18  
19 I have presented testimony as an expert witness in Arizona, Arkansas, Colorado,  
20 Connecticut, Florida, Georgia, Indiana, Kentucky, Louisiana, Maine, Maryland,  
21 Michigan, Minnesota, Missouri, New Jersey, New Mexico, New York, North  
22 Carolina, Ohio, Pennsylvania, Texas, Utah, Virginia, West Virginia, Wisconsin,

1 Wyoming, before the Federal Energy Regulatory Commission ("FERC"), and in  
2 United States Bankruptcy Court. A list of my specific regulatory appearances can be  
3 found in Exhibit \_\_\_ (SJB-1).  
4

5 **Q. Have you previously presented testimony before the Arizona Corporation**  
6 **Commission?**

7 A. Yes. I presented testimony in three previous Arizona Public Service Company rate  
8 cases on behalf of Kroger Co. in 2004, 2006 and in 2008 (Docket Nos. E-01345-03-  
9 0437, E-01345A-05-0816 and E-01345A-08-0172). I also presented testimony in  
10 two Tucson Electric Power Company proceedings; in 1981 on behalf of the  
11 Commission (Docket No. U-1933I) and in 2008 on behalf of Kroger Co. (Docket  
12 No. E-01933A-07-0402).  
13

14 **Q. On whose behalf are you testifying in this proceeding?**

15 A. I am testifying on behalf of the Kroger Co. Kroger has approximately 36 stores in  
16 the APS service territory operating under the names Fry's, Fred Meyer and Smith's.  
17 These stores consume in excess of 100 million kWhs per year on the APS system.  
18

19 **Q. What is the purpose of your testimony?**

20 A. I will be presenting testimony in response to the Direct Testimony of APS witness  
21 Leland Snook regarding the implementation of a decoupling tariff, which the  
22 Company has designated as an Energy and Infrastructure Account ("EIA")

1 mechanism. As discussed in Mr. Snook's testimony, APS is requesting a "revenue  
2 per customer decoupling mechanism" that would impose additional charges on retail  
3 customers ostensibly associated with lost sales from energy efficiency programs. As  
4 I will discuss, the EIA should be rejected because it unreasonably adds additional  
5 charges on customer bills over and above cost of service. Even with the proposed  
6 3% annual CAP, the EIA will result in annual revenue increases that will not be  
7 verifiable, beyond the simplified assumption that the Company will experience  
8 financial harm if average kWh usage per customer declines (for whatever reason),  
9 compared to test year levels.

10  
11 I will also recommend modifications to the Company's specific proposed EIA rate  
12 recovery mechanism, in the event that the Commission decides to approve a  
13 decoupling tariff in this case. Specifically, I will recommend that large commercial  
14 customers taking service on Rate E-32 L (over 400 kW demand) and large industrial  
15 customers taking service on Rates E-34 and E-35 be exempted from the EIA  
16 mechanism. As I will show, with the Company's proposed modifications to the E-  
17 32 L rate design, the percentage of non-fuel, non-transmission revenues recovered  
18 via a kWh charge for Rate E-32 L is approximately 40%, compared to the 74%  
19 under the present rate design. This significantly reduces the revenue risk to the  
20 Company as a result of energy conservation.

1           Finally, I will recommend that the EIA rate recovery factor be computed on the basis  
2           of non-fuel base revenues, rather than on total revenues as recommended by APS.  
3           Since the purpose of the EIA is to recover lost fixed cost related revenues, it is  
4           reasonable and appropriate to formulate the recovery mechanism so that the EIA lost  
5           revenue factor is applied to the fixed revenue portion of customer bills.

6

**II. PROPOSED EIA REVENUE DECOUPLING MECHANISM**

**Q. Have you reviewed the Company's proposed EIA decoupling mechanism that is discussed in the testimony of APS witness Leland Snook?**

**A.** Yes. The Company is proposing a rate decoupling mechanism that is designed to recover the test year level of fixed costs per customer, irrespective of the level of kWh sales in a future period. In so doing, the Company argues that the pursuit of energy conservation (which, all else being equal results in lower kWh sales) will be "decoupled" from the profit maximizing behavior otherwise influencing the Company to sell more energy.

**Q. Would you describe the EIA mechanism proposed by APS?**

**A.** The EIA mechanism computes a test year level of "fixed cost" related revenue per customer for each rate class. This is the fixed cost revenue target per customer that the EIA mechanism attempts to achieve each year, following a base rate case. In each period following the test year, the Company will develop a current year "allowed fixed cost recovery" by multiplying the test year based "fixed cost revenue per customer" by the actual current year number of customers. This becomes the target revenue amount that APS argues should be recovered each year from customers. The calculation is performed separately for each rate class and ostensibly reflects the level of fixed cost revenue requirements that the Company claims that it is entitled to recover.

1  
2 This amount (the target fixed cost revenue) is then compared to the “actual” current  
3 year fixed costs recovered from customers through a separate calculation termed the  
4 “actual fixed costs recovered.” This “actual fixed cost recovered” calculation is  
5 based on the product of the test year level of fixed revenue requirements per kWh  
6 for each rate class and the actual current year level of kWh usage by rate class. This  
7 calculation is designed to reflect the actual level of fixed costs being recovered by  
8 the Company in any future period. The assumption is that each kWh sold produces  
9 a specified level of fixed cost revenue recovery – to determine the total fixed costs  
10 actually recovered in any future period, the test year based factor (fixed cost per  
11 kWh) is multiplied times the kWh sales in the period.

12  
13 The calculation is performed on a rate class basis. The difference between the  
14 “allowed fixed cost recovery” and the “actual fixed cost recovery” is the EIA  
15 revenue adjustment for the current period. This lost revenue amount is converted to  
16 a percentage factor that is then charged to customers on a uniform basis to all  
17 customer classes. The uniform percentage is computed as a ratio of the lost  
18 revenues and total retail revenues. Finally, APS proposes to cap the factor at 3%  
19 each year, deferring any unrecovered amounts.

20  
21 **Q. Do you have any concerns with the Company’s proposal?**

1       A.     Yes. I have identified a number of problems with the EIA decoupling proposal.  
2       First, I don't believe that a decoupling mechanism is necessary in order to  
3       implement an effective energy conservation program. Second, large customer  
4       classes whose rates recover a significant percentage of revenues through fixed,  
5       demand charges rather than kWh energy charges are being included in the EIA  
6       proposal. The proposed EIA makes no distinction between such customers despite  
7       large differences in the revenue risk between large customers who are subject to  
8       relatively stable kW demand charges to recover fixed costs and smaller residential  
9       customers who pay for fixed revenue requirements primarily through kWh energy  
10      charges. Customers on these demand metered rates (E-32 L, E-34 and E-35) should  
11      not be included in the decoupling mechanism.

12  
13      Finally, if the Commission does approve a decoupling mechanism, the lost fixed  
14      cost revenue factor should be based only on the non-fuel, non-transmission portion  
15      of customer bills, not the total bill as proposed by APS. Since the purpose of the  
16      proposal is to recover fixed cost related revenues, it is appropriate to apply the "lost  
17      revenue factor" only to the fixed cost portion of customer bills, not the total bill that  
18      includes fuel charges and transmission charges.

19  
20      **Q.     Should the Company's EIA decoupling mechanism be approved by the**  
21      **Commission?**

1       A.    No. While a decoupling mechanism is designed to protect the Company from  
2       earnings shortfalls that might be caused by energy efficiency programs, the APS  
3       proposed decoupling mechanism itself has nothing to do with earnings. Recovering  
4       fixed costs is not a standalone ratemaking objective. Rather, the opportunity to earn  
5       a fair rate of return on investment is the appropriate objective. The recovery of test  
6       year fixed revenue requirements per customer through the requested EIA mechanism  
7       does not insure that APS will earn a fair rate of return in any future period – it does  
8       insure that the Company will earn a larger rate of return than otherwise would be the  
9       case.<sup>1</sup> The EIA decoupling mechanism does not distinguish between kWh sales  
10      “lost” because of energy conservation or “lost” for any other reason, such as the loss  
11      of a large customer whose level of kWh use is significantly higher than the rate class  
12      average. For example, the average energy use per customer on Rate E-32 L is 3,524  
13      mWh per year. A 600 kW customer with an 85% load factor would use about 4,468  
14      mWh per year. If this customer were to leave the system in a future period, the EIA  
15      mechanism would treat this E-32 L revenue loss as a “conservation induced loss.”  
16      Change in customer usage patterns unrelated to energy efficiency programs have  
17      always occurred in the electric utility industry, especially on large customer rates  
18      such as E-32 L. This is the type of risk that utilities typically face, and for which  
19      they receive compensation through a rate of return on equity in excess of a risk free  
20      rate of return. Mr. Snook, in his testimony briefly addresses this issue, but dismisses

---

<sup>1</sup> Of course, it is possible that the EIA factor could be negative, though this is not the expected outcome.



1           it on the basis that utilities with decoupling mechanisms typically have an ROE “that  
2           is at or in excess of APS’s proposed ROE.”<sup>2</sup> Notwithstanding this comparison with  
3           other utilities, it is simply common sense that the Company’s risk would be reduced  
4           if it is permitted to recover “allowed fixed costs” in future periods, regardless of  
5           the source of the lost revenues (i.e., whether the revenues are lost as a result of  
6           energy efficiency or some other unrelated factor). The Company’s decoupling  
7           proposal does not distinguish between energy conservation induced changes in sales  
8           and any other factor, such as weather, technology changes, economic activity and  
9           the mix of customers within rate classes.

10  
11          Another problem with the decoupling proposal is that it assumes that the test year  
12          level of fixed revenues is the appropriate level in any post test year period. The EIA  
13          mechanism effectively becomes a single issue rate case that does not address  
14          possible changes in the Company’s cost structure in the future period. The  
15          Company claims that its earnings will be adversely affected by energy efficiency  
16          programs, yet the EIA mechanism does not address earnings at all. In addition to  
17          possible changes in the Company’s costs in future periods beyond the test year on  
18          which the EIA fixed cost base is established, there is nothing in the proposed  
19          mechanism that would address possible increased off-system sales profits that may

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<sup>2</sup> Direct Testimony of Leland Snook at page 23, line 8.

1 be available in the event that kWh sales per customer are actually below test year  
2 levels.

3  
4 **Q. Are there steps that the Company and the Commission can take to reduce**  
5 **earnings risk associated with energy conservation induced sales changes?**

6 A. Yes. For general service customers, the rate design can be structured to recover  
7 fixed revenue requirements through customer and demand charges, rather than  
8 through energy charges. In fact, in this rate case, APS is proposing to shift Rate E-  
9 32 L fixed cost recovery from the hours-use kWh charge to the demand charge of  
10 the rate. This would reduce the percentage of revenue that is being recovered  
11 through the E-32 L energy charges that are subject to energy conservation impacts.  
12 Such rate restructuring, to recover fixed costs through demand charges rather than  
13 thorough energy charges would reduce the impact of energy efficiency measures on  
14 fixed cost recovery. This can be accomplished without adding additional charges to  
15 customer bills.

16  
17 **Q. On page 16 of his testimony, Mr. Snook states that 66% of fixed costs for**  
18 **commercial customers are recovered through volumetric charges. Is this true**  
19 **for Rate E-32 L customers based on the Company's proposed rate design?**

20 A. No. One of the arguments that APS uses to support its proposed EIA decoupling  
21 mechanism is that a substantial portion of its non-fuel, non-transmission revenues  
22 are recovered via kWh energy rates that are subject to energy conservation impacts

1 that result in lost fixed cost revenue recovery. Mr. Snook prepared an analysis  
2 (LRS\_WP1) that develops the percentage of non-fuel, non-transmission revenues for  
3 each rate class that are recovered on a kWh basis. His analysis shows that at present  
4 rates, 83.6% of residential Rate E-12 revenues are recovered through energy charges  
5 and that 73.3% of Rate E-32 L revenues are recovered on a kWh basis. This appears  
6 to be the basis for his testimony on page 16 and, to a certain extent, the Company's  
7 position that Rate E-32 L customers should not be exempted from the EIA  
8 mechanism. However, Mr. Snook based his analysis on the present Rate E-32 L rate  
9 design, not on the Company's proposed rate design that shifts a substantial amount  
10 of fixed cost revenue recovery from the kWh charges of the rate to the demand  
11 charge. Based on the Company's proposed E-32 L rate design, only 38.9% of fixed  
12 costs are recovered via an energy charge, not the 73.3% used in Mr. Snook's  
13 analysis. Again, this must be compared to the 83.6% of fixed cost revenues  
14 recovered through the energy charge of residential Rate E-12. The lost revenue risk  
15 associated with energy efficiency sales reductions for Rate E-32 L will be  
16 substantially reduced under the Company's proposed rate design.

17  
18 **Q. Based on the APS proposed restructuring of Rate E-32 L, should this rate be**  
19 **excluded from the EIA decoupling mechanism, assuming that the EIA**  
20 **mechanism is approved by the Commission?**

21 **A.** Yes. While Mr. Snook appears to acknowledge that Rates E-34 and E-35 recover a  
22 substantial portion of non-fuel revenues via a demand charge and therefore could be

1 excluded from the EIA decoupling mechanism with some additional rate design  
2 modifications, he disagrees that Rate E-32 L can be excluded. In light of the  
3 restructuring proposal for Rate E-32 L, which substantially reduces the amount of  
4 fixed cost revenue being recovered via the energy charges of the rate, I believe that it  
5 is appropriate to exclude Rate E-32 L from the decoupling proposal as well. I also  
6 support the exclusion of Rates E-34 and E-35 from the EIA decoupling mechanism  
7 as well.

8  
9 **Q. Have you reviewed the specific formula proposed by the Company to recover**  
10 **lost revenues from rate classes?**

11 A. Yes. The proposed EIA mechanism computes lost fixed cost related revenues on a  
12 class by class basis, sums these amounts across all rate classes and computes a  
13 uniform percentage factor that is based on total retail revenues, including fuel and  
14 transmission revenues. The resulting factor would then be applied to a customer's  
15 total bill, which includes fuel and transmission revenues.

16  
17 **Q. Do you have any concerns with the formulation of the EIA rate recovery factor**  
18 **based on total revenues?**

19 A. Yes. Notwithstanding my previous recommendations to reject the EIA mechanism  
20 and, if it is approved, to exclude Rates E-32 L, E-34 and E-35, the rate recovery  
21 mechanism should be revised to compute the factor as a percentage of base revenues  
22 less fuel and transmission revenues. Since the intended purposes of the EIA

1           decoupling mechanism is to stabilize fixed cost recovery, it is appropriate to apply  
2           the EIA recovery factor only to customer non-fuel, non-transmission revenues rather  
3           than total revenues. Since only fixed cost related revenues are at issue in the EIA  
4           recovery charge, the level of a customer's fuel and transmission revenues should not  
5           determine the amount of the EIA paid by the customer. Yet under the Company's  
6           proposal, the EAI factor is applied to a customer's total bill, including fuel and  
7           transmission charges. This is particularly important if high load factor customers on  
8           Rates E-32 L, E-34 and E-35 are required to participate since the uniform factor  
9           being proposed by APS makes no distinction among rate classes with regard to the  
10          percentage of fixed cost related revenues that are recovered via energy charges.

11  
12       **Q.       Does that complete your testimony?**

13       **A.       Yes.**

**BEFORE THE ARIZONA CORPORATION COMMISSION**

**COMMISSIONERS**

**GARY PIERCE, CHAIRMAN  
BOB STUMP  
SANDRA D. KENNEDY  
PAUL NEWMAN  
BRENDA BURNS**

**IN THE MATTER OF THE APPLICATION OF )  
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THEREON, TO APPROVE RATE SCHEDULES )  
DESIGNED TO DEVELOP SUCH RETURN )**

**EXHIBIT \_\_ (SJB-1)**

**OF**

**STEPHEN J. BARON**

**ON BEHALF OF THE**

**KROGER CO.**

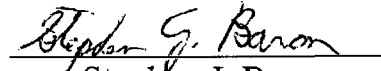
**J. KENNEDY AND ASSOCIATES, INC.  
ROSWELL, GEORGIA**

# AFFIDAVIT

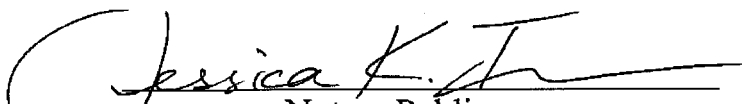
STATE OF GEORGIA )

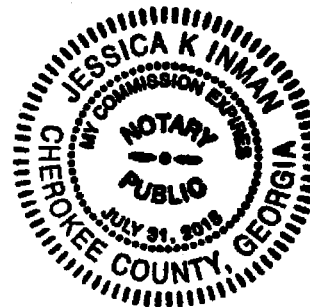
COUNTY OF FULTON )

STEPHEN J. BARON, being duly sworn, deposes and states: that the attached is his sworn testimony and that the statements contained are true and correct to the best of his knowledge, information and belief.

  
Stephen J. Baron

Sworn to and subscribed before me on this  
15th day of November 2011.

  
Notary Public



**Expert Testimony Appearances  
of  
Stephen J. Baron  
As of November 2011**

<b>Date</b>	<b>Case</b>	<b>Jurisdict.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
4/81	203(B)	KY	Louisville Gas & Electric Co.	Louisville Gas & Electric Co.	Cost-of-service.
4/81	ER-81-42	MO	Kansas City Power & Light Co.	Kansas City Power & Light Co.	Forecasting.
6/81	U-1933	AZ	Arizona Corporation Commission	Tucson Electric Co.	Forecasting planning.
2/84	8924	KY	Airco Carbide	Louisville Gas & Electric Co.	Revenue requirements, cost-of-service, forecasting, weather normalization.
3/84	84-038-U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Excess capacity, cost-of- service, rate design.
5/84	830470-EI	FL	Florida Industrial Power Users' Group	Florida Power Corp.	Allocation of fixed costs, load and capacity balance, and reserve margin. Diversification of utility.
10/84	84-199-U	AR	Arkansas Electric Energy Consumers	Arkansas Power and Light Co.	Cost allocation and rate design.
11/84	R-842651	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Interruptible rates, excess capacity, and phase-in.
1/85	85-65	ME	Airco Industrial Gases	Central Maine Power Co.	Interruptible rate design.
2/85	I-840381	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	Load and energy forecast.
3/85	9243	KY	Alcan Aluminum Corp., et al.	Louisville Gas & Electric Co.	Economics of completing fossil generating unit.
3/85	3498-U	GA	Attorney General	Georgia Power Co.	Load and energy forecasting, generation planning economics.
3/85	R-842632	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
5/85	84-249	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design return multipliers.
5/85		City of	Chamber of	Santa Clara	Cost-of-service, rate design.

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		Santa Clara	Commerce	Municipal	
6/85	84-768-E-42T	WV	West Virginia Industrial Intervenor	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
6/85	E-7 Sub 391	NC	Carolina Industrial (CIGFUR III)	Duke Power Co.	Cost-of-service, rate design, interruptible rate design.
7/85	29046	NY	Industrial Energy Users Association	Orange and Rockland Utilities	Cost-of-service, rate design.
10/85	85-043-U	AR	Arkansas Gas Consumers	Arkla, Inc.	Regulatory policy, gas cost-of-service, rate design.
10/85	85-63	ME	Airco Industrial Gases	Central Maine Power Co.	Feasibility of interruptible rates, avoided cost.
2/85	ER-8507698	NJ	Air Products and Chemicals	Jersey Central Power & Light Co.	Rate design.
3/85	R-850220	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Optimal reserve, prudence, off-system sales guarantee plan.
2/86	R-850220	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Optimal reserve margins, prudence, off-system sales guarantee plan.
3/86	85-299U	AR	Arkansas Electric Energy Consumers	Arkansas Power & Light Co.	Cost-of-service, rate design, revenue distribution.
3/86	85-726-EL-AIR	OH	Industrial Electric Consumers Group	Ohio Power Co.	Cost-of-service, rate design, interruptible rates.
5/86	86-081-E-GI	WV	West Virginia Energy Users Group	Monongahela Power Co.	Generation planning economics, prudence of a pumped storage hydro unit.
8/86	E-7 Sub 408	NC	Carolina Industrial Energy Consumers	Duke Power Co.	Cost-of-service, rate design, interruptible rates.
10/86	U-17378	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Excess capacity, economic analysis of purchased power.
12/86	38063	IN	Industrial Energy	Indiana & Michigan	Interruptible rates.

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			Consumers	Power Co.	
3/87	EL-86-53-001 EL-86-57-001	Federal Energy Regulatory Commission (FERC)	Louisiana Public Service Commission Staff	Gulf States Utilities, Southern Co.	Cost/benefit analysis of unit power sales contract.
4/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Load forecasting and imprudence damages, River Bend Nuclear unit.
5/87	87-023-E-C	WV	Airco Industrial Gases	Monongahela Power Co.	Interruptible rates.
5/87	87-072-E-G1	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Analyze Mon Power's fuel filing and examine the reasonableness of MP's claims.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic dispatching of pumped storage hydro unit.
5/87	9781	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Analysis of impact of 1986 Tax Reform Act.
6/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Economic prudence, evaluation of Vogtle nuclear unit - load forecasting, planning.
6/87	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in plan for River Bend Nuclear unit.
7/87	85-10-22	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Methodology for refunding rate moderation fund.
8/87	3673-U	GA	Georgia Public Service Commission	Georgia Power Co.	Test year sales and revenue forecast.
9/87	R-850220	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Excess capacity, reliability of generating system.
10/87	R-870651	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Interruptible rate, cost-of-service, revenue allocation, rate design.

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10/87	I-860025	PA	Pennsylvania Industrial Intervenors		Proposed rules for cogeneration, avoided cost, rate recovery.
10/87	E-015/ GR-87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Excess capacity, power and cost-of-service, rate design.
10/87	8702-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue forecasting, weather normalization.
12/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light Power Co.	Excess capacity, nuclear plant phase-in.
3/88	10064	KY	Kentucky Industrial Energy Consumers	Louisville Gas & Electric Co.	Revenue forecast, weather normalization rate treatment of cancelled plant.
3/88	87-183-TF	AR	Arkansas Electric Consumers	Arkansas Power & Light Co.	Standby/backup electric rates.
5/88	870171C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
6/88	870172C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Cogeneration deferral mechanism, modification of energy cost recovery (ECR).
7/88	88-171-EL-AIR 88-170-EL-AIR Interim Rate Case	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison	Financial analysis/need for interim rate relief.
7/88	Appeal of PSC	19th Judicial Docket U-17282	Louisiana Public Service Commission Circuit Court of Louisiana	Gulf States Utilities	Load forecasting, imprudence damages.
11/88	R-880989	PA	United States Steel	Carnegie Gas	Gas cost-of-service, rate design.
11/88	88-171-EL-AIR 88-170-EL-AIR	OH	Industrial Energy Consumers	Cleveland Electric/ Toledo Edison. General Rate Case.	Weather normalization of peak loads, excess capacity, regulatory policy.
3/89	870216/283 284/286	PA	Armco Advanced Materials Corp.,	West Penn Power Co.	Calculated avoided capacity, recovery of capacity payments.

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			Allegheny Ludlum Corp.		
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cost-of-service, rate design.
8/89	3840-U	GA	Georgia Public Service Commission	Georgia Power Co.	Revenue forecasting, weather normalization.
9/89	2087	NM	Attorney General of New Mexico	Public Service Co. of New Mexico	Prudence - Palo Verde Nuclear Units 1, 2 and 3, load forecasting.
10/89	2262	NM	New Mexico Industrial Energy Consumers	Public Service Co. of New Mexico	Fuel adjustment clause, off-system sales, cost-of-service, rate design, marginal cost.
11/89	38728	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Excess capacity, capacity equalization, jurisdictional cost allocation, rate design, interruptible rates.
1/90	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Jurisdictional cost allocation, O&M expense analysis.
5/90	890366	PA	GPU Industrial Intervenor	Metropolitan Edison Co.	Non-utility generator cost recovery.
6/90	R-901609	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Allocation of QF demand charges in the fuel cost, cost-of-service, rate design.
9/90	8278	MD	Maryland Industrial Group	Baltimore Gas & Electric Co.	Cost-of-service, rate design, revenue allocation.
12/90	U-9346 Rebuttal	MI	Association of Businesses Advocating Tariff Equity	Consumers Power Co.	Demand-side management, environmental externalities.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, jurisdictional allocation.
12/90	90-205	ME	Airco Industrial Gases	Central Maine Power Co.	Investigation into interruptible service and rates.

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1/91	90-12-03 Interim	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Interim rate relief, financial analysis, class revenue allocation.
5/91	90-12-03 Phase II	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Revenue requirements, cost-of- service, rate design, demand-side management.
8/91	E-7, SUB SUB 487	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Revenue requirements, cost allocation, rate design, demand- side management.
8/91	8341 Phase I	MD	Westvaco Corp.	Potomac Edison Co.	Cost allocation, rate design, 1990 Clean Air Act Amendments.
8/91	91-372  EL-UNC	OH	Armco Steel Co., L.P.	Cincinnati Gas &  Electric Co.	Economic analysis of  cogeneration, avoid cost rate.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
9/91	91-231 -E-NC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	8341 - Phase II	MD	Westvaco Corp.	Potomac Edison Co.	Economic analysis of proposed CWIP Rider for 1990 Clean Air Act Amendments expenditures.
10/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Results of comprehensive management audit.
Note: No testimony was prefiled on this.					
11/91	U-17949 Subdocket A	LA	Louisiana Public Service Commission Staff	South Central Bell Telephone Co. and proposed merger with Southern Bell Telephone Co.	Analysis of South Central Bell's restructuring and
12/91	91-410- EL-AIR	OH	Armco Steel Co., Air Products & Chemicals, Inc.	Cincinnati Gas & Electric Co.	Rate design, interruptible rates.

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12/91	P-880286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Evaluation of appropriate avoided capacity costs - QF projects.
1/92	C-913424	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Industrial interruptible rate.
6/92	92-02-19	CT	Connecticut Industrial Energy Consumers	Yankee Gas Co.	Rate design.
8/92	2437	NM	New Mexico Industrial Intervenors	Public Service Co. of New Mexico	Cost-of-service.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cost-of-service, rate design, energy cost rate.
9/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
10/92	M-00920312 C-007	PA	The GPU Industrial Intervenors	Pennsylvania Electric Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
12/92	U-17949	LA	Louisiana Public Service Commission Staff	South Central Bell Co.	Management audit.
12/92	R-00922378	PA	Armco Advanced Materials Co. The WPP Industrial Intervenors	West Penn Power Co.	Cost-of-service, rate design, energy cost rate, SO <sub>2</sub> allowance rate treatment.
1/93	8487	MD	The Maryland Industrial Group	Baltimore Gas & Electric Co.	Electric cost-of-service and rate design, gas rate design (flexible rates).
2/93	E002/GR-92-1185	MN	North Star Steel Co. Praxair, Inc.	Northern States Power Co.	Interruptible rates.
4/93	EC92 21000 ER92-806-000 (Rebuttal)	Federal Energy Regulatory Commission	Louisiana Public Service Commission Staff	Gulf States Utilities/Entergy agreement.	Merger of GSU into Entergy System; impact on system
7/93	93-0114-E-C	WV	Airco Gases	Monongahela Power Co.	Interruptible rates.

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8/93	930759-EG	FL	Florida Industrial Power Users' Group	Generic - Electric Utilities	Cost recovery and allocation of DSM costs.
9/93	M-009 30406	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Ratemaking treatment of off-system sales revenues.
11/93	346	KY	Kentucky Industrial Utility Customers	Generic - Gas Utilities	Allocation of gas pipeline transition costs - FERC Order 636.
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Nuclear plant prudence, forecasting, excess capacity.
4/94	E-015/ GR-94-001	MN	Large Power Intervenor	Minnesota Power Co.	Cost allocation, rate design, rate phase-in plan.
5/94	U-20178	LA	Louisiana Public Service Commission	Louisiana Power & Light Co.	Analysis of least cost integrated resource plan and demand-side management program.
7/94	R-00942986	PA	Armco, Inc.; West Penn Power Industrial Intervenor	West Penn Power Co.	Cost-of-service, allocation of rate increase, rate design, emission allowance sales, and operations and maintenance expense.
7/94	94-0035-E-42T	WV	West Virginia Energy Users Group	Monongahela Power Co.	Cost-of-service, allocation of rate increase, and rate design.
8/94	EC94 13-000	Federal Energy Regulatory Commission	Louisiana Public Service Commission	Gulf States Utilities/Entergy	Analysis of extended reserve shutdown units and violation of system agreement by Entergy.
9/94	R-00943 081 R-00943 081C0001	PA	Lehigh Valley Power Committee	Pennsylvania Public Utility Commission	Analysis of interruptible rate terms and conditions, availability.
9/94	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Evaluation of appropriate avoided cost rate.
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements.
10/94	5258-U	GA	Georgia Public Service Commission	Southern Bell Telephone & Telegraph Co.	Proposals to address competition in telecommunication markets.

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11/94	EC94-7-000 ER94-898-000	FERC	Louisiana Public Service Commission	El Paso Electric and Central and Southwest	Merger economics, transmission equalization hold harmless proposals.
2/95	941-430EG	CO	CF&I Steel, L.P.	Public Service Company of Colorado	Interruptible rates, cost-of-service.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Cost-of-service, allocation of rate increase, rate design, interruptible rates.
6/95	C-00913424 C-00946104	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Interruptible rates.
8/95	ER95-112 -000	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Open Access Transmission Tariffs - Wholesale.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Company	Nuclear decommissioning, revenue requirements, capital structure.
10/95	ER95-1042 -000	FERC	Louisiana Public Service Commission	System Energy Resources, Inc.	Nuclear decommissioning, revenue requirements.
10/95	U-21485	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Nuclear decommissioning and cost of debt capital, capital structure.
11/95	I-940032	PA	Industrial Energy Consumers of Pennsylvania	State-wide - all utilities	Retail competition issues.
7/96	U-21496	LA	Louisiana Public Service Commission	Central Louisiana Electric Co.	Revenue requirement analysis.
7/96	8725	MD	Maryland Industrial Group	Baltimore Gas & Elec. Co., Potomac Elec. Power Co., Constellation Energy Co.	Ratemaking issues associated with a Merger.
8/96	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Revenue requirements.
9/96	U-22092	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.

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2/97	R-973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Competitive restructuring policy issues, stranded cost, transition charges.
6/97	Civil Action No. 94-11474	US Bankruptcy Court Middle District of Louisiana	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Confirmation of reorganization plan; analysis of rate paths produced by competing plans.
6/97	R-973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Retail competition issues, rate unbundling, stranded cost analysis.
6/97	8738	MD	Maryland Industrial Group	Generic	Retail competition issues
7/97	R-973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big River Electric Corp.	Analysis of cost of service issues - Big Rivers Restructuring Plan
10/97	R-974008	PA	Metropolitan Edison Industrial Users	Metropolitan Edison Co.	Retail competition issues, rate unbundling, stranded cost analysis.
10/97	R-974009	PA	Pennsylvania Electric Industrial Customer	Pennsylvania Electric Co.	Retail competition issues, rate unbundling, stranded cost analysis.
11/97	U-22491	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
11/97	P-971265	PA	Philadelphia Area Industrial Energy Users Group	Enron Energy Services Power, Inc./ PECO Energy	Analysis of Retail Restructuring Proposal.
12/97	R-973981	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Retail competition issues, rate unbundling, stranded cost analysis.
12/97	R-974104	PA	Duquesne Industrial Intervenor	Duquesne Light Co.	Retail competition issues, rate unbundling, stranded cost analysis.
3/98 (Allocated Stranded Cost Issues)	U-22092	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Retail competition, stranded cost quantification.

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3/98	U-22092		Louisiana Public Service Commission	Gulf States Utilities, Inc.	Stranded cost quantification, restructuring issues.
9/98	U-17735		Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Revenue requirements analysis, weather normalization.
12/98	8794	MD	Maryland Industrial Group and Millennium Inorganic Chemicals Inc.	Baltimore Gas and Electric Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
5/99 (Cross- 40-000 Answering Testimony)	EC-98-	FERC	Louisiana Public Service Commission	American Electric Power Co. & Central South West Corp.	Merger issues related to market power mitigation proposals.
5/99 (Response Testimony)	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Performance based regulation, settlement proposal issues, cross-subsidies between electric gas services.
6/99	98-0452	WV	West Virginia Energy Users Group	Appalachian Power, Monongahela Power, & Potomac Edison Companies	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Company	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	Adversary Proceeding No. 98-1065	U.S. Bankruptcy Court	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Motion to dissolve preliminary injunction.
7/99	99-03-06	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
10/99	U-24182	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
12/99	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Analysis of Proposed Contract Rates, Market Rates.

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03/00	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Evaluation of Cooperative Power Contract Elections
03/00	99-1658-EL-ETP	OH	AK Steel Corporation	Cincinnati Gas & Electric Co.	Electric utility restructuring, stranded cost recovery, rate Unbundling.
08/00	98-0452 E-GI	WVA	West Virginia Energy Users Group	Appalachian Power Co. American Electric Co.	Electric utility restructuring rate unbundling.
08/00	00-1050 E-T 00-1051-E-T	WVA	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Electric utility restructuring rate unbundling.
10/00	SOAH 473-00-1020 PUC 2234	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges And Universities	TXU, Inc.	Electric utility restructuring rate unbundling.
12/00	U-24993	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, revenue requirements.
12/00	EL00-66-000 & ER00-2854 EL95-33-002	LA	Louisiana Public Service Commission	Entergy Services Inc.	Inter-Company System Agreement: Modifications for retail competition, interruptible load.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Addressing Contested Issues	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Jurisdictional Business Separation - Texas Restructuring Plan
10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Test year revenue forecast.
11/01	U-25687	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning requirements transmission revenues.
11/01	U-25965	LA	Louisiana Public Service Commission	Generic	Independent Transmission Company ("Transco"). RTO rate design.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design, resource planning and demand side management.

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06/02	U-25965	LA	Louisiana Public Service Commission	Entergy Gulf States Entergy Louisiana	RTO Issues
07/02	U-21453	LA	Louisiana Public Service Commission	SWEPCO, AEP	Jurisdictional Business Sep. - Texas Restructuring Plan.
08/02	U-25888	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services Inc. and the Entergy Operating Companies	Modifications to the Inter-Company System Agreement, Production Cost Equalization.
11/02	02S-315EG	CO	CF&I Steel & Climax Molybdenum Co.	Public Service Co. of Colorado	Fuel Adjustment Clause
01/03	U-17735	LA	Louisiana Public Service Commission	Louisiana Coops	Contract Issues
02/03	02S-594E	CO	Cripple Creek and Victor Gold Mining Co.	Aquila, Inc.	Revenue requirements, purchased power.
04/03	U-26527	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Weather normalization, power purchase expenses, System Agreement expenses.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Tariff MSS-4.
11/03	ER03-583-000 ER03-583-001 ER03-583-002  ER03-681-000, ER03-681-001  ER03-682-000, ER03-682-001 ER03-682-002	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P. and Entergy Power, Inc.	Evaluation of Wholesale Purchased Power Contracts.
12/03	U-27136	LA	Louisiana Public Service Commission	Entergy Louisiana, Inc.	Evaluation of Wholesale Purchased Power Contracts.
01/04	E-01345-03-0437	AZ	Kroger Company	Arizona Public Service Co.	Revenue allocation rate design.
02/04	00032071	PA	Duquesne Industrial Intervenor	Duquesne Light Company	Provider of last resort issues.

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**J. KENNEDY AND ASSOCIATES, INC.**

**Expert Testimony Appearances  
of  
Stephen J. Baron  
As of November 2011**

<b>Date</b>	<b>Case</b>	<b>Jurisdct.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
03/04	03A-436E	CO	CF&I Steel, LP and Climax Molybdenum	Public Service Company of Colorado	Purchased Power Adjustment Clause.
04/04	2003-00433 2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service Rate Design
0-6/04	03S-539E	CO	Cripple Creek, Victor Gold Mining Co., Goodrich Corp., Holcim (U.S.), Inc., and The Trane Co.	Aquila, Inc.	Cost of Service, Rate Design Interruptible Rates
06/04	R-00049255	PA	PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
10/04	04S-164E	CO	CF&I Steel Company, Climax Mines	Public Service Company of Colorado	Cost of service, rate design, Interruptible Rates.
03/05	Case No. 2004-00426 Case No. 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
07/05	U-28155	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc. Entergy Gulf States, Inc.	Independent Coordinator of Transmission – Cost/Benefit
09/05	Case Nos. 05-0402-E-CN 05-0750-E-PC	WVA	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Environmental cost recovery, Securitization, Financing Order
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses. Congestion Cost Recovery Mechanism
03/06	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Transmission Prudence Investigation
06/06	R-00061346 C0001-0005	PA	Duquesne Industrial Intervenors & IECPA	Duquesne Light Co.	Cost of Service, Rate Design, Transmission Service Charge, Tariff Issues
06/06	R-00061366 R-00061367 P-00062213		Met-Ed Industrial Energy Users Group and Penelec Industrial Customer	Metropolitan Edison Co. Pennsylvania Electric Co.	Generation Rate Cap, Transmission Service Charge, Cost of Service, Rate Design, Tariff Issues

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<b>Date</b>	<b>Case</b>	<b>Jurisd.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
	P-00062214		Alliance		
07/06	U-22092 Sub-J	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Separation of EGSI into Texas and Louisiana Companies.
07/06	Case No. KY 2006-00130 Case No. 2006-00129		Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Louisville Gas & Electric Co.	Environmental cost recovery.
08/06	Case No. VA PUE-2006-00065		Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Rev Incr, Off-System Sales margin rate treatment
09/06	E-01345A- 05-0816	AZ	Kroger Company	Arizona Public Service Co.	Revenue allocation, cost of service, rate design.
11/06	Doc. No. CT 97-01-15RE02		Connecticut Industrial Energy Consumers	Connecticut Light & Power United Illuminating	Rate unbundling issues.
01/07	Case No. WV 06-0960-E-42T		West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Implementation of FERC Decision Jurisdictional & Rate Class Allocation
05/07	Case No. OH 07-63-EL-UNC		Ohio Energy Group	Ohio Power, Columbus Southern Power	Environmental Surcharge Rate Design
05/07	R-00049255 PA Remand		PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues and transmission service charge.
06/07	R-00072155 PA		PP&L Industrial Customer Alliance PPLICA	PPL Electric Utilities Corp.	Cost of service, rate design, tariff issues.
07/07	Doc. No. CO 07F-037E		Gateway Canyons LLC	Grand Valley Power Coop.	Distribution Line Cost Allocation
09/07	Doc. No. WI 05-UR-103		Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
11/07	ER07-682-000	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Proposed modifications to System Agreement Schedule MSS-3. Cost functionalization issues.
1/08	Doc. No. WY 20000-277-ER-07		Cimarex Energy Company	Rocky Mountain Power (PacifiCorp)	Vintage Pricing, Marginal Cost Pricing Projected Test Year
1/08	Case No. OH 07-551		Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Class Cost of Service, Rate Restructuring, Apportionment of Revenue Increase to

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2/08	ER07-956	FERC	Louisiana Public Service Commission Staff	Entergy Services, Inc. and the Entergy Operating Companies	Rate Schedules Entergy's Compliance Filing System Agreement Bandwidth Calculations.
2/08	Doc No. P-00072342	PA	West Penn Power Industrial Intervenor	West Penn Power Co.	Default Service Plan issues.
3/08	Doc No. E-01933A-05-0650	AZ	Kroger Company	Tucson Electric Power Co.	Cost of Service, Rate Design
05/08	08-0278 E-GI	WV	West Virginia Energy Users Group	Appalachian Power Co. American Electric Power Co.	Expanded Net Energy Cost "ENEC" Analysis.
6/08	Case No. 08-124-EL-ATA	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Recovery of Deferred Fuel Cost
7/08	Docket No. 07-035-93	UT	Kroger Company	Rocky Mountain Power Co.	Cost of Service, Rate Design
08/08	Doc. No. 6680-UR-116	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Doc. No. 6690-UR-119	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
09/08	Case No. 08-936-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Competitive Solicitation
09/08	Case No. 08-935-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan
09/08	Case No. 08-917-EL-SSO 08-918-EL-SSO	OH	Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Provider of Last Resort Rate Plan
10/08	2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
11/08	08-1511 E-GI	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
11/08	M-2008-2036188, M-2008-2036197	PA	Met-Ed Industrial Energy Users Group and Penelec Industrial Customer Alliance	Metropolitan Edison Co. Pennsylvania Electric Co.	Transmission Service Charge
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.

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01/09	E-01345A-08-0172	AZ	Kroger Company	Arizona Public Service Co.	Cost of Service, Rate Design
02/09	2008-00409	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Cost of Service, Rate Design
5/09	PUE-2009-00018	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Transmission Cost Recovery Rider
5/09	09-0177-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company	Expanded Net Energy Cost "ENEC" Analysis
6/09	PUE-2009-00016	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
6/09	PUE-2009-00038	VA	Old Dominion Committee For Fair Utility Rates	Appalachian Power Company	Fuel Cost Recovery Rider
7/09	080677-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Company	Retail cost of service, rate design
8/09	U-20925 (RRF 2004)	LA	Louisiana Public Service Commission Staff	Entergy Louisiana LLC	Interruptible Rate Refund Settlement
9/09	09AL-299E	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Energy Cost Rate issues
9/09	Doc. No. 05-UR-104	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
9/09	Doc. No. 6680-UR-117	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Co.	Cost of Service, rate design, tariff Issues, Interruptible rates.
10/09	Docket No. 09-035-23	UT	Kroger Company	Rocky Mountain Power Co.	Cost of Service, Allocation of Rev Increase
10/09	09AL-299E	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Cost of Service, Rate Design
11/09	PUE-2009-00019	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Cost of Service, Rate Design
11/09	09-1485 E-P	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.
12/09	Case No. 09-906-EL-SSO	OH	Ohio Energy Group	Ohio Edison, Toledo Edison Cleveland Electric Illuminating	Provider of Last Resort Rate Plan

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<b>Date</b>	<b>Case</b>	<b>Jurisdct.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
12/09	ER09-1224	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Entergy's Compliance Filing System Agreement Bandwidth Calculations.
12/09	Case No. VA PUE-2009-00030		Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Allocation of Rev Increase, Rate Design
2/10	Docket No. 09-035-23	UT	Kroger Company	Rocky Mountain Power Co.	Rate Design
3/10	Case No. 09-1352-E-42T	WV	West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Retail Cost of Service Revenue apportionment
3/10	E015/ GR-09-1151	MN	Large Power Intervenors	Minnesota Power Co.	Cost of Service, rate design
4/10	EL09-61	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement Issues Related to off-system sales
4/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Cost of service, rate design, transmission expenses.
4/10	2009-00548 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co. Kentucky Utilities Co.	Cost of Service, Rate Design
7/10	R-2010-2161575	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Company	Cost of Service, Rate Design
09/10	2010-00167	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Cost of Service, Rate Design
09/10	10M-245E	CO	CF&I Steel Company Climax Molybdenum	Public Service Company of Colorado	Economic Impact of Clean Air Act
11/10	10-0699-E-42T	WV	West Virginia Energy Users Group	Appalachian Power Company	Cost of Service, Rate Design, Transmission Rider
11/10	Doc. No. 4220-UR-116	WI	Wisconsin Industrial Energy Group, Inc.	Northern States Power Co. Wisconsin	Cost of Service, rate design
12/10	10A-554EG	CO	CF&I Steel Company Climax Molybdenum	Public Service Company	Demand Side Management Issues
12/10	10-2586-EL-SSO	OH	Ohio Energy Group	Duke Energy Ohio	Provider of Last Resort Rate Plan Electric Security Plan

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3/11	20000-384- ER-10	WY	Wyoming Industrial Energy Consumers	Rocky Mountain Power Wyoming	Electric Cost of Service, Revenue Apportionment, Rate Design
6/11	Docket No. 10-035-124	UT	Kroger Company	Rocky Mountain Power Co.	Class Cost of Service
6/11	PUE-2011- -00045	VA	VA Committee For Fair Utility Rates	Dominion Virginia Power Company	Fuel Cost Recovery Rider
07/11	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. Entergy Louisiana, LLC	Entergy System Agreement - Successor Agreement, Revisions, RTO Day 2 Market Issues
07/11	Case Nos. OH 11-346-EL-SSO 11-348-EL-SSO		Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Provider of Last Resort Issues
08/11	PUE-2011- VA 00034		Old Dominion Committee For Fair Utility Rates	Appalachian Power Co.	Cost Allocation, Rate Recovery of RPS Costs
09/11	2011-00161 KY 2011-00162		Kentucky Industrial Utility	Louisville Gas & Electric Co. Kentucky Utilities Company	Environmental Cost Recovery
09/11	Case Nos. OH 11-346-EL-SSO 11-348-EL-SSO		Ohio Energy Group	Ohio Power Company Columbus Southern Power Co.	Electric Security Rate Plan, Stipulation Support Testimony
10/11	11-0452 WV E-P-T		West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Energy Efficiency/Demand Reduction Cost Recovery
11/11	11-1274 WV E-P		West Virginia Energy Users Group	Mon Power Co. Potomac Edison Co.	Expanded Net Energy Cost "ENEC" Analysis.

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